Exhibit B

AUDIT # 20-1143 G W A MECHANICAL WZ Cost Date: 3/1/2021

CODE # 7141 <u>INC.</u> PERIOD: 9/1/18 - 10/1/19

COST OF AGREED-UPON PROCEDURES ENGAGEMENT:

| <u>HOURS</u> | <u>RATE</u> | | COS ₁ | <u>[</u> |
|--------------|---------------|---------------------|---------------------------------|------------------------------------|
| 14.25 | \$ | 70.00 | \$ | 997.50 |
| 2.50 | \$ | 90.00 | | 225.00 |
| 0.50 | \$ | 150.00 | | 75.00 |
| | | | | 22.43 |
| | | | | 34.00 |
| | | | | - |
| | | | \$ | 1,353.93 |
| | 14.25 2.50 | 14.25 \$ 2.50 \$ | 14.25 \$ 70.00 2.50 \$ 90.00 | 14.25 \$ 70.00 \$ 2.50 \$ 90.00 |